UNITED STATES BANKRUPTCY C SOUTHERN DISTRICT OF NEW YO		
	X	
In re	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	:	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 MODIFYING CERTAIN CLAIMS TO IMPLEMENT CURE PAYMENTS AND MODIFY GENERAL UNSECURED CLAIMS BY AMOUNT OF CURE PAYMENTS IDENTIFIED IN TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION

("TWENTY-SEVENTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Seventh Omnibus Objection Pursuant To 11 U.S.C. § 502(b)

And Fed. R. Bankr. P. 3007 To Certain Claims To Implement Cure Payments And Modify
General Unsecured Claims By Amount Of Cure Payments, dated February 15, 2008 (the
"Twenty-Seventh Omnibus Claims Objection"), of Delphi Corporation ("Delphi") and certain of
its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases
(collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-Seventh
Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause
appearing therefor,

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-Seventh Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

- A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A-1, A-2, and A-3 hereto was properly and timely served with a copy of the Twenty-Seventh Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Seventh Omnibus Claims Objection. No other or further notice of the Twenty-Seventh Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Twenty-Seventh Omnibus Claims
 Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Seventh Omnibus Claims
 Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the
 Twenty-Seventh Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408
 and 1409.
- C. The Claims listed on Exhibit A-1 hereto will be satisfied in whole or in part by Cure Payments (the "Exhibit A-1 Claims").
- D. The Claims listed on Exhibit A-2 hereto were modified pursuant to prior orders and will be satisfied in whole or in part by Cure Payments (the "Exhibit A-2 Claims").

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

- E. The Claims listed on Exhibit A-3 hereto will be satisfied in whole or in part by Cure Payments, such Claims (a) state the incorrect amount or are overstated and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Exhibit A-3 Claims").
- F. The relief requested in the Twenty-Seventh Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-1 hereto shall be revised to reflect classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-1 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-1 Claim. The Exhibit A-1 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

- 2. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit A-2 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-2 hereto shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column, subject to the Debtors' right to further object to each such Exhibit A-2 Claim. The Exhibit A-2 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
- 3. Upon the occurrence of the Effective Date of the Plan as modified pursuant to the Confirmation Order, each "Claim As Docketed" classification listed on Exhibit

 A-3 hereto shall be revised to reflect the classification listed as the "Claim As Modified." No Claimant listed on Exhibit A-3 shall be entitled to assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit A-3 hereto, subject to the Debtors' right to further object to each such Exhibit A-3 Claim. The Exhibit A-3 Claims shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
- 4. For clarity, <u>Exhibit C</u> hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on <u>Exhibits A-1</u>, <u>A-2</u>, <u>A-3</u>, <u>B-1</u>, <u>B-2</u>, and <u>B-3</u> and <u>Exhibit D</u> sets forth each of the Claims referenced on <u>Exhibits A-1</u>, <u>A-2</u>, <u>A-3</u>, <u>B-1</u>, <u>B-2</u>, and <u>B-3</u> in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.
- 5. The hearing regarding the objection to the Claims listed on Exhibits B-1, B-2, and B-3 hereto, for which a Response to the Twenty-Seventh Omnibus Claims Objection

has been filed and served and which has not been resolved by the parties, shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order.

- 6. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Seventh Omnibus Claims Objection.
- 7. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.
- 8. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Seventh Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.
- 9. Each of the objections by the Debtors to each Claim addressed in the Twenty-Seventh Omnibus Claims Objection and attached hereto as Exhibits A-1, A-2, A-3, B-1, B-2, and B-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Seventh Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.
- 10. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

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11. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Seventh Omnibus Claims Objection.

Dated: New York, New York March 19, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ГED			CLAIM AS MC	DIFIED		
Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$171,798.50 Filing Creditor Name and Address: ALMETALS CO	Claim Holder Name and Ad ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393	dress	Docketed Total:	\$171,798.50			Modified Total:	\$171,798.50
51035 GRAND RIVER WIXOM, MI 48393	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$171,798.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$169,414.09	<u>Unsecured</u> \$2,384.41
				\$171,798.50			\$169,414.09	\$2,384.41
Claim: 7838 Date Filed: 06/12/2006 Docketed Total: \$1,434,038.60 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES	Claim Holder Name and Ad AMROC INVESTMENTS L 535 MADISON AVE 15TH I NEW YORK, NY 10022	LC	Docketed Total:	\$1,434,038.60			Modified Total:	\$1,434,038.60
LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$1,434,038.60	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,321,418.01	<u>Unsecured</u> \$112,620.59
NEW TORK, IVI 10022				\$1,434,038.60			\$1,321,418.01	\$112,620.59
Claim: 8722 Date Filed: 06/28/2006 Docketed Total: \$128,098.75 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL	Claim Holder Name and Ad AMROC INVESTMENTS L 535 MADISON AVE 15TH I NEW YORK, NY 10022	LC	Docketed Total:	\$128,098.75			Modified Total:	\$128,098.75
INDUSTRIES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$128,098.75	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$101,811.00	<u>Unsecured</u> \$26,287.75
NEW TORK, NT 10022				\$128,098.75			\$101,811.00	\$26,287.75
Claim: 7491 Date Filed: 06/05/2006 Docketed Total: \$1,617,353.43 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL	Claim Holder Name and Ad AMROC INVESTMENTS L 535 MADISON AVE 15TH I NEW YORK, NY 10022	LC	Docketed Total:	\$1,617,353.43			Modified Total:	\$1,617,353.43
SEMICONDUCTER CORP 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,617,353.43	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,548,203.43	<u>Unsecured</u> \$69,150.00
·				\$1,617,353.43			\$1,548,203.43	\$69,150.00

CLAIM TO BE MODIFIED	CLAIM AS DOCK	KETED			CLAIM AS MO	DIFIED		
Claim: 7091 Date Filed: 05/30/2006 Docketed Total: \$61,342.54 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS	Claim Holder Name and AMROC INVESTMENTS 535 MADISON AVE 15T NEW YORK, NY 10022	SLLC	Docketed Total:	\$61,342.54			Modified Total:	\$61,342.54
ASSIGNEE OF SAN STEEL FABRICATING 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$61,342.54 \$61,342.54	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$61,342.54 \$61,342.54	<u>Unsecured</u>
Claim: 15781 Date Filed: 08/01/2006 Docketed Total: \$552,858.63 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING	Claim Holder Name and ASM CAPITAL 7600 JERICHO TPKE STI WOODBURY, NY 11797	E 302	Docketed Total:	\$552,858.63			Modified Total:	\$552,858.63
COMPANY 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$552,858.63 \$552,858.63	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$405,291.00 \$405,291.00	<u>Unsecured</u> \$147,567.63 \$147,567.6 3
Claim: 6802 Date Filed: 05/24/2006 Docketed Total: \$12,030.60 Filing Creditor Name and Address: COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE	Claim Holder Name and COFICAB PORTUGAL COFICAB PORTUGAL COME FIOS E CABOS LDA 46 EN18 1 KM 2 5 GUARDA, 06300230 PORTUGAL	COMPANHIA	Docketed Total:	\$12,030.60			Modified Total:	\$12,030.60
46 EN18 1 KM 2 5 GUARDA, 06300–230 PORTUGAL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$12,030.60 \$12,030.60	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$7,720.36 \$7,720.36	<u>Unsecured</u> \$4,310.24 \$4,310.24

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 11257 Date Filed: 07/27/2006 Docketed Total: \$7,433.25 Filing Creditor Name and Address: CTS CORPORATION 171 COVINGTON DR	Claim Holder Name and A CTS CORPORATION 171 COVINGTON DR BLOOMINGDALE, IL 601		Docketed Total:	\$7,433.25			Modified Total:	\$7,433.25
BLOOMINGDALE, IL 60108	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,433.25	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u> \$7,433.25	<u>Unsecured</u>
				\$7,433.25			\$7,433.25	
Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$34,134.78 Filing Creditor Name and Address: DAWLEN CORP 2029 MICOR DR	Claim Holder Name and A AMROC INVESTMENTS 535 MADISON AVE 15TH NEW YORK, NY 10022	LLC	Docketed Total:	\$34,134.78			Modified Total:	\$34,134.78
PO BOX 884 JACKSON, MI 49203	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$34,134.78	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$29,282.34	<u>Unsecured</u> \$4,852.44
				\$34,134.78			\$29,282.34	\$4,852.44
Claim: 2063 Date Filed: 02/21/2006 Docketed Total: \$108,786.45 Filing Creditor Name and Address: EMERSON & CUMING INC 46 MANNING RD	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22ND NEW YORK, NY 10019	ND LTD	Docketed Total:	\$108,786.45			Modified Total:	\$108,786.45
BILLERICA, MA 01821	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$108,786.45	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$50,281.87	<u>Unsecured</u> \$58,504.58
				\$108,786.45			\$50,281.87	\$58,504.58
Claim: 12400 Date Filed: 07/28/2006 Docketed Total: \$95,890.67 Filing Creditor Name and Address: INFINEON TECHNOLOGIES AG SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL	Claim Holder Name and A INFINEON TECHNOLOC SACHNOFF & WEAVER 10 S WACKER DR 40TH F CHICAGO, IL 60606	SIES AG LTD	Docketed Total:	\$95,890.67			Modified Total:	\$95,890.67
CHICAGO, IL 60606	<u>Case Number*</u> 05-44610	Secured	<u>Priority</u>	<u>Unsecured</u> \$95,890.67	<u>Case Number*</u> 05-44610	Secured	<u>Priority</u> \$23,832.37	Unsecured
				\$95,890.67	00-44010		\$23,832.37	\$72,058.30 \$ 72,058.30

CLAIM TO BE MODIFIED	CLAIM AS DOCKI	ETED			CLAIM AS MO	DIFIED		
Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$177,026.50 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL	Claim Holder Name and A INFINEON TECHNOLOC AMERICA CORP SACHNOFF & WEAVER I 10 S WACKER DR 40TH F CHICAGO, IL 60606	SIES NORTH	Docketed Total:	\$177,026.50			Modified Total:	\$177,026.50
CHICAGO, IL 60606	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$177,026.50	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$175,665.05	<u>Unsecured</u> \$1,361.45
				\$177,026.50			\$175,665.05	\$1,361.45
Claim: 15113 Date Filed: 07/31/2006 Docketed Total: \$7,343,692.50 Filing Creditor Name and Address: LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF SHARP ELECTRONICS CORP LONG ACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL	Claim Holder Name and A LONG ACRE MASTER FU ASSIGNEE TRANSFEREE ELECTRONICS CORP LONG ACRE MASTER FU 810 SEVENTH AVE 22ND NEW YORK, NY 10019	UND LTD AS OF SHARP UND LTD	Docketed Total:	\$7,343,692.50			Modified Total:	\$7,343,692.50
NEW YORK, NY 10019	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,343,692.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,759,783.06	<u>Unsecured</u> \$2,583,909.44
				\$7,343,692.50			\$4,759,783.06	\$2,583,909.44
Claim: 9431 Date Filed: 07/13/2006 Docketed Total: \$961,318.16 Filing Creditor Name and Address: MACAUTO USA INC	Claim Holder Name and A MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	ddress	Docketed Total:	\$961,318.16			Modified Total:	\$961,318.16
80 EXCEL DR ROCHESTER, NY 14621	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$961,318.16 \$961,318.16	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$961,318.16 \$961,318.16	<u>Unsecured</u>

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 5452 Date Filed: 05/10/2006 Docketed Total: \$115,659.16 Filing Creditor Name and Address: METFORM CORP	Claim Holder Name and A METFORM CORP PO BOX 98733 CHICAGO, IL 60693	Address	Docketed Total:	\$115,659.16			Modified Total:	\$115,659.1
PO BOX 98733 CHICAGO, IL 60693	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$115,659.16	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$115,327.17	Unsecured \$331.9
				\$115,659.16			\$115,327.17	\$331.99
Claim: 9025 Date Filed: 07/05/2006 Docketed Total: \$38,277.25 Filing Creditor Name and Address: PRECISION METAL PARTS INC 4725 28TH ST N	Claim Holder Name and A REDROCK CAPITAL PA 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$38,277.25			Modified Total:	\$38,277.2
ST PETERSBURG, FL 33714	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$38,277.25	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$38,277.25	<u>Unsecured</u>
				\$38,277.25			\$38,277.25	
Claim: 8667 Date Filed: 06/27/2006 Docketed Total: \$6,688.50 Filing Creditor Name and Address: STEPHENSON & LAWYER INC PO BOX 8834 GRAND RAPIDS, MI 49518-8834	Claim Holder Name and A GOLDMAN SACHS CRE PARTNERS LP C O GOLDMAN SACHS 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	EDIT	Docketed Total:	\$6,688.50			Modified Total:	\$6,688.50
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,688.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$6,688.50	<u>Unsecured</u>
				\$6,688.50			\$6,688.50	

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 2215 Date Filed: 03/08/2006 Docketed Total: \$2,499.20 Filing Creditor Name and Address: SUMIDA TRADING PTE LTD 996 BENDERMEER RD	Claim Holder Name and A SUMIDA TRADING PTE 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE		Docketed Total:	\$2,499.20			Modified Total:	\$2,499.20
NO 04 05 TO 06339944 SINGAPORE	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,499.20 \$2,499.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$2,499.20 \$2,499.20	<u>Unsecured</u>
Claim: 16422 Date Filed: 11/17/2006 Docketed Total: \$123,994.71 Filing Creditor Name and Address: TEMPEL STEEL CO 5500 N WOLCOTT AVE	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22NE NEW YORK, NY 10019	JND LTD	Docketed Total:	\$123,994.71			Modified Total:	\$123,994.7
CHICAGO, IL 60640-1020	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$123,994.71 \$123,994.71	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$2,230.40 \$2,230.40	<u>Unsecured</u> \$121,764.3 \$121,764.3
Claim: 2144 Date Filed: 02/27/2006 Docketed Total: \$386,835.08 Filing Creditor Name and Address: TOYOTA TSUSHO AMERICA INC	Claim Holder Name and A HAIN CAPITAL HOLDIN 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	NGS LLC	Docketed Total:	\$386,835.08			Modified Total:	\$386,835.0
ZEICHNER ELLMAN & KRAUSE LLP 575 LEXINGTON AVE NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$386,835.08	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$232,128.65	<u>Unsecured</u> \$154,706.43
Claim: 12377				\$386,835.08			\$232,128.65	\$154,706.43
Date Filed: 07/28/2006 Docketed Total: \$1,792.00 Filing Creditor Name and Address: TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT	Claim Holder Name and A CONTRARIAN FUNDS I 411 W PUTNAM AVE ST GREENWICH, CT 06830	LC	Docketed Total:	\$1,792.00			Modified Total:	\$1,792.00
PACKING 901 MAXWELL ST LAKE GENEVA, WI 53147	<u>Case Number*</u> 05-44567	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,792.00	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$1,792.00	<u>Unsecured</u>
				\$1,792.00			\$1,792.00	

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 3975 Date Filed: 05/01/2006 Docketed Total: \$37,375.63 Filing Creditor Name and Address: UNIVERSAL METAL SERVICE EFT	Claim Holder Name and A UNIVERSAL METAL SE 16655 S CANAL ST S HOLLAND, IL 60473		Docketed Total:	\$37,375.63			Modified Total:	\$37,375.63
16655 S CANAL ST S HOLLAND, IL 60473	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$37,375.63	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$35,706.85	<u>Unsecured</u> \$1,668.78
				\$37,375.63			\$35,706.85	\$1,668.78
Claim: 8588 Date Filed: 06/26/2006 Docketed Total: \$7,426.04 Filing Creditor Name and Address: VIBRACOUSTIC GMBH & CO KG HOHNER WEG 2 4	Claim Holder Name and A VIBRACOUSTIC GMBH HOHNER WEG 2 4 D 69465 WEINHEIM, GE	& CO KG	Docketed Total:	\$7,426.04			Modified Total:	\$7,426.04
D 69465 WEINHEIM, GERMANY	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,426.04	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$7,354.65	<u>Unsecured</u> \$71.39
				\$7,426.04			\$7,354.65	\$71.39
Claim: 9453 Date Filed: 07/13/2006 Docketed Total: \$8,949.08 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWICH PL	Claim Holder Name and A VISHAY AMERICAS ING 1 GREENWICH PL SHELTON, CT 06484		Docketed Total:	\$8,949.08			Modified Total:	\$8,949.08
SHELTON, CT 06484	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$8,949.08	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$8,949.08	<u>Unsecured</u>
				\$8,949.08			\$8,949.08	
Claim: 16301 Date Filed: 09/12/2006 Docketed Total: \$58,295.21 Filing Creditor Name and Address: WAUCONDA TOOL AND ENGR	Claim Holder Name and A REDROCK CAPITAL PA 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$58,295.21			Modified Total:	\$58,295.21
CO EFT 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$58,295.21	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$57,024.21	<u>Unsecured</u> \$1,271.00
				\$58,295.21			\$57,024.21	\$1,271.00

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 8685 Date Filed: 06/27/2006 Docketed Total: \$36,363.34 Filing Creditor Name and Address: WELWYN COMPONENTS LTD ROBINSON BRADSHAW &	Claim Holder Name and A TPG CREDIT OPPORTU LP C O TPG CREDIT MANA 4600 WELLS FARGO CT	NITIES FUND AGEMENT LP	Docketed Total:	\$36,363.00			Modified Total:	\$36,363.00
HINSON P A 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	90 S SEVENTH ST MINNEAPOLIS, MN 554 Case Number*		<u>Priority</u>	<u>Unsecured</u>	Case Number*	<u>Secured</u>	Priority.	<u>Unsecured</u>
	05-44640			\$36,363.00 \$36,363.00	05-44640		\$20,741.46	\$15,621.54
	Claim Holder Name and A	Address		\$30,303.00			\$20,741.46	\$15,621.54
	WELWYN COMPONEN ROBINSON BRADSHAV A 101 N TRYON ST STE 19 CHARLOTTE, NC 28246	TS LTD V & HINSON P	Docketed Total:	\$0.34			Modified Total:	\$0.34
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$0.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$0.34	<u>Unsecured</u> \$0.00
				\$0.34			\$0.34	\$0.00
					Total Clain	ns To Be Modified:	26	
					Total Amou	ınt As Docketed:	\$13,529,958.56	
					Total Amou	ınt As Modified:	\$13,529,958.56	

CLAIM TO BE MODIFIED	CLAIM AS DOC	CKETED***			CLAIM AS M	ODIFIED		
Claim: 1729 Date Filed: 01/31/2006 Docketed Total: \$ 154,411.76 Filing Creditor Name and Address: ADRONICS ELROB MFG CORP 9 SAND PARK RD	Claim Holder Name at MADISON NICHE O LLC 6310 LAMAR AVE ST OVERLAND PARK, R	PPORTUNITIES	Docketed Total:	\$154,411.76			Modified Total:	\$154,411.76
CEDAR GROVE, NJ 07003	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$154,411.76	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,400.00	<u>Unsecured</u> \$153,011.76
				\$154,411.76			\$1,400.00	\$153,011.76
Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$ 127,102.34 Filing Creditor Name and Address: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE	Claim Holder Name at LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$127,102.34			Modified Total:	\$120.915.98
ROCHESTER, NY 14615	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$127,102.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$40,693.31	<u>Unsecured</u> \$80,222.67
				\$127,102.34			\$40,693.31	\$80,222.67
Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$ 78,385.24 Filing Creditor Name and Address: ALLIANCE PLASTICS EFT 3123 STATION RD	Claim Holder Name at ASM CAPITAL II LP 7600 JERICHO TURN WOODBURY, NY 117	PIKE STE 302	Docketed Total:	\$78.385.24			Modified Total:	\$56,928.31
ERIE, PA 16510	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$78,385.24	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$55,331.87	<u>Unsecured</u> \$1,596.44
				\$78,385.24			\$55,331.87	\$1,596.44

^{*}See Exhibit C for a listing of debtor entities by case number.

^{***} UNL denotes an unliquidated claim

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CLAIM TO BE MODIFIED	CLAIM AS DOC		OWODITCHIN	JIV D CL TO C	CLAIM AS M	ODIFIED		
Claim: 1163 Date Filed: 12/14/2005 Docketed Total: \$ 87,097.70 Filing Creditor Name and Address: AMERICAN PRODUCTS COMPANY	Claim Holder Name ar ASM CAPITAL LP 7600 JERICHO TURNI WOODBURY, NY 1179	PIKE STE 302	Docketed Total:	\$87,097.70			Modified Total:	\$79,425.14
610 RAHWAY AVE UNION, NJ 07083-1943	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$87,097.70 \$87,097.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$58,050.24 \$58,050.24	<u>Unsecured</u> \$21,374.90 \$21,374.90
Claim: 3358 Date Filed: 04/28/2006 Docketed Total: \$ 11,214.73 Filing Creditor Name and Address: AMERICAN TECHNICAL CERAMICS	Claim Holder Name ar AMERICAN TECHNION 1 NORDEN LN HUNTINGTON STAT 11746-2102	CAL CERAMICS	Docketed Total:	\$11,214.73			Modified Total:	\$11,214.73
1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$11,214.73 \$11,214.73	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$11,214.73 \$11,214.73	<u>Unsecured</u>
Claim: 8576 Date Filed: 06/26/2006 Docketed Total: \$ 554,635.03 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE	Claim Holder Name ar AMROC INVESTMEN 535 MADISON AVE 13 NEW YORK, NY 10022	ITS LLC 5TH FL	Docketed Total:	\$554,635.03			Modified Total:	\$546,970.56
ENTERPRISES INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$554,635.03	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$63,928.08	<u>Unsecured</u> \$483,042.48
				\$554,635.03			\$63,928.08	\$483,042.48

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CLAIM TO BE MODIFIED	ECT TO PRIOR ORDERS AND CLAIM AS DOCKETED***	o to Mobilication	OI DOL TO CO	CLAIM AS M	ODIFIED		
Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$ 59,444.55 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	Claim Holder Name and Address AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$59,444.55			Modified Total:	\$53,910.07
ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$59,444.55	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$48,178.07	<u>Unsecured</u> \$5,732.00
NEW TORK, N1 10022			\$59,444.55			\$48,178.07	\$5,732.00
Claim: 2904 Date Filed: 04/27/2006 Docketed Total: \$ 1,944,373.96 Filing Creditor Name and Address: ANALOG DEVICES INC 3 TECHNOLOGY WY NORWOOD, MA 02062-9106	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Docketed Total:	\$1.944.373.96			Modified Total:	\$1.944.373.96
	Case Number* Secured 05-44481	<u>Priority</u>	<u>Unsecured</u> \$1,944,373.96	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,732,833.96	<u>Unsecured</u> \$211,540.00
			\$1,944,373.96			\$1,732,833.96	\$211,540.00

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CLAIM TO BE MODIFIED	CLAIM AS DOCK		<u> MODIFICATIO</u>	JN DUE TO CO	CLAIM AS M	ODIFIED		
Claim: 12230 Date Filed: 07/28/2006 Docketed Total: \$ 240,942.30 Filing Creditor Name and Address: ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI PLASTICS AMERICA INC MILLER CANFIELD PADDOCK AND STONE PLC 150 W JEFFERSON AVE STE 2500	Claim Holder Name and ASAHI KASEI PLASTIC AMERICA INC FKA AS PLASTICS AMERICA IN MILLER CANFIELD PA STONE PLC 150 W JEFFERSON AVE DETROIT, MI 48226	CS NORTH SAHI KASEI NC LDDOCK AND	Docketed Total:	\$65,779.80			Modified Total:	\$0.00
DETROIT, MI 48226	<u>Case Number*</u> 05-44481	<u>Secured</u> \$65,779.80	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$0.00
		\$65,779.80			•			\$0.00
	Claim Holder Name and LONGACRE MASTER I 810 SEVENTH AVE 22N NEW YORK, NY 10019	FUND LTD	Docketed Total:	\$175,162.50			Modified Total:	\$175,162.50
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$175,162.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$175,162.30	Unsecured \$0.20
				\$175,162.50			\$175,162.30	\$0.20
Claim: 2164 Date Filed: 03/01/2006 Docketed Total: \$ 369,751.60 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION	Claim Holder Name and ASM CAPITAL 7600 JERICHO TPKE ST WOODBURY, NY 11797	E 302	Docketed Total:	\$369,751.60			Modified Total:	\$349,717.60
7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$369,751.60	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$349,357.60	Unsecured \$360.00
				\$369,751.60			\$349,357.60	\$360.00

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CLAIM TO BE MODIFIED	CLAIM AS DO			<u> </u>	CLAIM AS M	ODIFIED		
Claim: 2090 Date Filed: 02/21/2006 Docketed Total: \$ 467,697.04 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR	Claim Holder Name ASM CAPITAL 7600 JERICHO TURI WOODBURY, NY 11	NPIKE STE 302	Docketed Total:	\$467,697.04			Modified Total:	\$465,817.21
WESTBROOK MFG INC 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$467,697.04 \$467,697.04	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$23,355.60 \$23,355.60	<u>Unsecured</u> \$442,461.61 \$442,461.61
Claim: 4898 Date Filed: 05/05/2006 Docketed Total: \$ 113,976.02 Filing Creditor Name and Address: ATG PRECISION PRODUCTS LLC	Claim Holder Name HAIN CAPITAL HC 301 RTE 17 6TH FL RUTHERFORD, NJ (DLDINGS LLC	Docketed Total:	\$113,976.02			Modified Total:	\$113,304.16
7545 N HAGGERTY RD CANTON, MI 48187	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$113,976.02 \$113,976.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$53,111.80 \$53,111.80	<u>Unsecured</u> \$60,192.36 \$60,192.3 6
Claim: 1165 Date Filed: 12/14/2005 Docketed Total: \$ 1,280,342.50 Filing Creditor Name and Address: ATMEL CORPORATION 2325 ORCHARD PKWY	Claim Holder Name ATMEL CORPORAT 2325 ORCHARD PK SAN JOSE, CA 95133	ΓΙΟΝ WY	Docketed Total:	\$1,280,342.50			Modified Total:	\$1,268,827.00
SAN JOSE, CA 95131	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,280,342.50 \$1,280,342.50	<u>Case Number*</u> 05-44539 05-44640	<u>Secured</u>	<u>Priority</u> \$652,315.00 \$652,315.00	<u>Unsecured</u> \$570,000.00 \$46,512.00 \$616,512.00

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 1081 Date Filed: 12/02/2005 Docketed Total: \$ 60,182.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG AUSTIAMICROSYSTEMS AG SCHLOSS PREMSLAETTEN	Claim Holder Name a AUSTRIAMICROSYST AUSTIAMICROSYST SCHLOSS PREMSLA UNTERPREMSTAEL AUSTRIA	STEMS AG TEMS AG ETTEN	Docketed Total:	\$60,182.00			Modified Total:	\$60,182.00
UNTERPREMSTAELTEN, A 8141 AUSTRIA	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$60,182.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$60,182.00	<u>Unsecured</u>
				\$60,182.00			\$60,182.00	
Claim: 8141 Date Filed: 06/19/2006 Docketed Total: \$ 34,290.00 Filing Creditor Name and Address: AUSTRIAMICROSYSTEMS AG SCHLOSS PREMSTAETTEN	Claim Holder Name a AUSTRIAMICROSYS SCHLOSS PREMSTA UNTERPREMSTAEL AUSTRIA	STEMS AG ETTEN	Docketed Total:	\$34,290.00			Modified Total:	\$1,770.00
UNTERPREMSTAELTEN, A-8141 AUSTRIA	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$34,290.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,770.00	<u>Unsecured</u>
				\$34,290.00			\$1,770.00	
Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$ 31,570.05 Filing Creditor Name and Address: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188	Claim Holder Name a MADISON NICHE C LLC 6310 LAMAR AVE S' OVERLAND PARK,	PPORTUNITIES FE 120	Docketed Total:	\$31,570.05			Modified Total:	\$28,335.20
TINLEY PK, IL 60477	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$31,570.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$25,309.20	<u>Unsecured</u> \$3,026.00
				\$31,570.05			\$25,309.20	\$3,026.00

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 6683 Date Filed: 05/23/2006 Docketed Total: \$ 43,850.88 Filing Creditor Name and Address: BOURNS INC 1200 COLUMBIA AVE	Claim Holder Name a BOURNS INC 1200 COLUMBIA AV RIVERSIDE, CA 9250	Œ	Docketed Total:	\$43,850.88			Modified Total:	\$26,969.88
RIVERSIDE, CA 92507	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$43,850.88 \$43,850.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$26,969.88 \$26,969.88	Unsecured
Claim: 16300				,			\$20,909.00	
Date Filed: 09/12/2006 Docketed Total: \$ 54,069.91 Filing Creditor Name and Address: BRAININ ADVANCE INDUSTRIES INC	Claim Holder Name a REDROCK CAPITAI 475 17TH ST STE 544 DENVER, CO 80202	. PARTNERS LLC	Docketed Total:	\$54,069.91			Modified Total:	\$52,577.79
111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$54,069.91	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$46,949.22	<u>Unsecured</u> \$5,628.57
BRECKE VRIDGE, CO 00424				\$54,069.91	•		\$46,949.22	\$5,628.57
Claim: 1898 Date Filed: 02/08/2006	Claim Holder Name a	and Address						
Docketed Total: \$ 3,086.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900	LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	22ND FL	Docketed Total:	\$3,086.40			Modified Total:	\$2,994.00
MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$3,086.40	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$2,994.00	<u>Unsecured</u>
			\$3,086.40				\$2,994.00	

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 1901 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE : NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$3,190.40			Modified Total:	\$3,190.40
MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$3,190.40	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,190.40	<u>Unsecured</u>
			\$3,190.40				\$3,190.40	
Claim: 1902 Date Filed: 02/08/2006 Docketed Total: \$ 3,190.40 Filing Creditor Name and Address: BUEHLER MOTOR INC	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE I NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$3,190.40			Modified Total:	\$3,190.40
175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$3,190.40	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,190.40	<u>Unsecured</u>
			\$3,190.40				\$3,190.40	
Claim: 1907 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE I NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$6,425.10			Modified Total:	\$6,425.10
175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	Secured	Priority \$6,425.10 \$6,425.10	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$6,425.10 \$6,425.10	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$ 6,425.10 Filing Creditor Name and Address: BUEHLER MOTOR INC	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	R FUND LTD 22ND FL	Docketed Total:	\$6,425.10			Modified Total:	\$6,425.10
175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$6,425.10	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$6,425.10	<u>Unsecured</u>
			\$6,425.10				\$6,425.10	
Claim: 5580 Date Filed: 05/10/2006 Docketed Total: \$ 36,593.40 Filing Creditor Name and Address: CELTIC PRODUCTS INC KMS BEARINGS AUTOMOTIVE 1535 N HARMONY CIRCLE	Claim Holder Name a CELTIC PRODUCTS KMS BEARINGS AU 1535 N HARMONY (ANAHEIM, CA 9280	INC TOMOTIVE CIRCLE	Docketed Total:	\$36,593.40			Modified Total:	\$34,026.60
ANAHEIM, CA 92807	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$36,593.40	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$34,026.60	<u>Unsecured</u>
				\$36,593.40			\$34,026.60	
Claim: 14246 Date Filed: 07/31/2006 Docketed Total: \$ 224,664.10 Filing Creditor Name and Address: CINCH CONNECTORS INC MUCH SHELIST FREED	Claim Holder Name a HAIN CAPITAL HO 301 RTE 17 6TH FL RUTHERFORD, NJ 0	LDINGS LLC	Docketed Total:	\$224.664.10			Modified Total:	\$220.052.15
DENENBERG AMENT & RUBENSTEIN PC 191 N WACKER DR STE 1800 CHICAGO, IL 60606	<u>Case Number*</u> 05-44481	<u>Secured</u> \$224,664.10 \$224,664.10	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$220,052.15 \$220,052.15	<u>Unsecured</u>

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^{***} UNL denotes an unliquidated claim

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	ODIFIED		
Claim: 2550 Date Filed: 04/04/2006 Docketed Total: \$ 148,987.53 Filing Creditor Name and Address: DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA	Claim Holder Name and Addres ASM CAPITAL LP 7600 JERICHO TURNPIKE STE WOODBURY, NY 11797	Docketed Total:	\$148,987.53			Modified Total:	\$147,992.53
1751 E MAIN ST DUNCAN, SC 29334	<u>Case Number*</u> <u>Secur</u> 05-44640	red <u>Priority</u>	<u>Unsecured</u> \$148,987.53 \$148,987.53	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$79,631.21 \$79,631.21	<u>Unsecured</u> \$68,361.32 \$68,361.32
Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$ 71,255.39 Filing Creditor Name and Address: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY &	Claim Holder Name and Address DATWYLER I O DEVICES AME NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070		\$71,255.39			Modified Total:	\$69,387.01
SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070	<u>Case Number*</u> <u>Secur</u> 05-44567	red <u>Priority</u>	<u>Unsecured</u> \$71,255.39 \$71,255.39	<u>Case Number*</u> 05-44567	Secured	Priority \$32,602.50 \$32,602.50	<u>Unsecured</u> \$36,784.51 \$36,784.51
Claim: 13932 Date Filed: 07/31/2006 Docketed Total: \$ 62,028.00 Filing Creditor Name and Address: ENGINEERED SINTERED	Claim Holder Name and Addres HAIN CAPITAL INVESTORS L 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070		\$62,028.00			Modified Total:	\$62,028.00
COMPONENTS INC 250 OLD MURDOCK RD TROUTMAN, NC 28166	<u>Case Number*</u> <u>Secur</u> 05-44481	red <u>Priority</u>	<u>Unsecured</u> \$62,028.00 \$62,028.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$62,028.00 \$62,028.00	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 1464 Date Filed: 01/09/2006 Docketed Total: \$ 122,867.13 Filing Creditor Name and Address: ERWIN QUARDER INC 5101 KRAFT AVE SE	Claim Holder Name a ERWIN QUARDER I 5101 KRAFT AVE SE GRAND RAPIDS, M	NC	Docketed Total:	\$122,867.13			Modified Total:	\$100,997.21
GRAND RAPIDS, MI 49512	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$122,867.13 \$122,867.13	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$82,960.31 \$82,960.31	<u>Unsecured</u> \$18,036.90 \$18,036.90
Claim: 4741 Date Filed: 05/04/2006 Docketed Total: \$ 168,939.68 Filing Creditor Name and Address: GAGNIER PRODUCTS RKM INC	Claim Holder Name a CONTRARIAN FUN 411 W PUTNAM AV GREENWICH, CT 06	DS LLC E STE 225	Docketed Total:	\$168,939.68			Modified Total:	\$168,939.68
AD CHG PERTLTR 7 9 04 AM 10161 CAPITAL AVE REMOVE EFT 7 10 OAK PK, MI 48237	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$168,939.68 \$168,939.68	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$168,939.68 \$168,939.68	<u>Unsecured</u>
Claim: 5510 Date Filed: 05/10/2006 Docketed Total: \$ 43,178.53 Filing Creditor Name and Address: GRINER ENGINEERING INC 2500 N CURRY PIKE	Claim Holder Name a REDROCK CAPITAI 475 17TH ST STE 544 DENVER, CO 80202	. PARTNERS LLC	Docketed Total:	\$43,178.53			Modified Total:	\$43,177.89
BLOOMINGTON, IN 47404-148	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$43,178.53 \$43,178.53	<u>Case Number*</u> 05-44640	Secured	Priority \$35,334.17 \$35,334.17	<u>Unsecured</u> \$7,843.72 \$7,843.72

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***			CLAIM AS M	ODIFIED		
Claim: 2058 Date Filed: 02/17/2006 Docketed Total: \$ 49,978.89 Filing Creditor Name and Address: HAERTER STANZTECHNIK GMBH	Claim Holder Name and Address HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070	Docketed Total:	\$49,978.89			Modified Total:	\$49,126.02
GUTENBERGSTRASSE 8 KONIGSBACH STEIN, 75203 GERMANY	Case Number* Secured 05-44481	<u>Priority</u>	<u>Unsecured</u> \$49,978.89 \$49,978.89	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$48,779.88 \$48,779.88	<u>Unsecured</u> \$346.14 \$346.1 4
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$ 356,407.35 Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC	Claim Holder Name and Address HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	Docketed Total:	\$356,407.35			Modified Total:	\$285,519.68
2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u>	<u>Unsecured</u> \$356,407.35	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$155,485.75	<u>Unsecured</u> \$130,033.90
Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$ 50,895.80 Filing Creditor Name and Address: HENNESSEY CAPITAL SOLUTIONS	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Docketed Total:	\$356,407.35 \$50,895.80			\$155,485.75 Modified Total:	\$130,033.90 \$50,747.40
ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362	Case Number* Secured \$50,895.80 \$50,895.80		<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$47,443.44 \$47,443.44	<u>Unsecured</u> \$3,304.04 \$3,304. 04

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EXHIBIT A-2 - CLAIMS SUBJ	ECT TO PRIOR ORDERS A	<u>ON DUE TO CU</u>	CURE **					
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED***	k		CLAIM AS M	IODIFIED			
Claim: 16255 Date Filed: 08/24/2006	Claim Holder Name and Address							
Docketed Total: \$ 1,898,409.80 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION ROBINSON BRADSHAW & HINSON PA 101 N TRYON ST STE 1900	INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION ROBINSON BRADSHAW & HINSO PA 101 N TRYON ST STE 1900 CHARLOTTE, NC 28246	Docketed Total: ON	\$77,694.80			Modified Total:	\$77,693.93	
CHARLOTTE, NC 28246	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u> \$77,693.93	<u>Unsecured</u> \$0.87	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$77,693.93	<u>Unsecured</u> \$0.00	
		\$77,693.93	\$0.87			\$77,693.93	\$0.00	
	Claim Holder Name and Address							
	TPG CREDIT OPPORTUNITIES FULP C O TPG CREDIT MANAGEMENT		\$1,820,715.00			Modified Total:	\$1,813,301.97	
	4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402							
	Case Number* Secured 05-44640	<u>Priority</u>	<u>Unsecured</u> \$1,820,715.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$1,747,018.36	<u>Unsecured</u> \$66,283.61	
			\$1,820,715.00			\$1,747,018.36	\$66,283.61	

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CLAIM TO BE MODIFIED	CLAIM AS DO		<u> 3 MODIFICATIO</u>	ON DUE TO CO	CLAIM AS M	ODIFIED		
Claim: 8878 Date Filed: 06/30/2006 Docketed Total: \$ 170,159.62 Filing Creditor Name and Address: INTERNATIONAL RESISTIVE COMPANY WIRE & FILM TECHNOLOGIES DIVISION ROBINSON BRADSHAW & HINSON P A 101 NORTH TRYON ST STE 1900	Claim Holder Name a INTERNATIONAL R COMPANY WIRE & TECHNOLOGIES DI ROBINSON BRADSH A 101 NORTH TRYON CHARLOTTE, NC 28	RESISTIVE FILM VISION HAW & HINSON P ST STE 1900	Docketed Total:	\$3,036.28			Modified Total:	\$1,320.21
CHARLOTTE, NC 28246	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,036.28	<u>Unsecured</u> UNL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,320.21	<u>Unsecured</u> \$0.00
			\$3,036.28	UNL	•		\$1,320.21	\$0.00
	Claim Holder Name a TPG CREDIT OPPOR LP C O TPG CREDIT MA 4600 WELLS FARGO 90 S SEVENTH ST MINNEAPOLIS, MN	RTUNITIES FUND ANAGEMENT LP CTR	Docketed Total:	\$167,123.34			Modified Total:	\$158,918.44
	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$167,123.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$59,733.34	<u>Unsecured</u> \$99,185.10
				\$167,123.34			\$59,733.34	\$99,185.10
Claim: 14915 Date Filed: 07/31/2006 Docketed Total: \$ 468,786.87 Filing Creditor Name and Address: JAMESTOWN CONTAINER CORP	Claim Holder Name a AMROC INVESTME 535 MADISON AVE NEW YORK, NY 100	NTS LLC 15TH FL	Docketed Total:	\$468,786.87			Modified Total:	\$407,193.80
SPECIALTY PRODUCTS DIV 2345 WALDEN AVE BUFFALO, NY 14225	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$468,786.87	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$41,833.19	<u>Unsecured</u> \$365,360.61
				\$468,786.87			\$41,833.19	\$365,360.61

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$ 1,005,284.25 Filing Creditor Name and Address: JIFFY TITE CO INC 4437 WALDEN AVE	Claim Holder Name AMROC INVESTMI 535 MADISON AVE NEW YORK, NY 100	ENTS LLC 15TH FL	Docketed Total:	\$1,005,284.25			Modified Total:	\$996,198.87
LANCASTER, NY 14086	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,005,284.25 \$1,005,284.25	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$959,979.07 \$959,979.07	<u>Unsecured</u> \$36,219.80 \$36,219.8 0
Claim: 4446				41/000/20112 0			\$959,979.07	₽30,∠19.60
Date Filed: 05/02/2006 Docketed Total: \$ 27,790.40 Filing Creditor Name and Address: KADDIS MANUFACTURING CORPORATION	Claim Holder Name LONGACRE MASTI 810 SEVENTH AVE NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$27,790.40			Modified Total:	\$26,411.27
1100 BEACHAN RD PO BOX 92985 ROCHESTER, NY 14692	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$27,790.40	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,411.27	<u>Unsecured</u>
Recificitity IVI 11072				\$27,790.40	•		\$26,411.27	
Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$ 1,703,785.68 Filing Creditor Name and Address: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR	Claim Holder Name KAUMAGRAPH FL CORPORATION 4705 INDUSTRIAL I MILLINGTON, MI 4	INT OR	Docketed Total:	\$1,703,785.68			Modified Total:	\$1,655,726.96
MILLINGTON, MI 48746	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$1,703,785.68 \$1,703,785.68	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,057,952.07	<u>Unsecured</u> \$597,774.89
				φ <u>1</u> ,7 00,7 03.00			\$1,057,952.07	\$597,774.89

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CLAIM TO BE MODIFIED	CLAIM AS DOC		CURE ** CLAIM AS MODIFIED					
Claim: 1615 Date Filed: 01/20/2006 Docketed Total: \$ 40,069.37 Filing Creditor Name and Address: KINETICS 10085 SW COMMERCE CIR	Claim Holder Name a AMROC INVESTMEN 535 MADISON AVE 1 NEW YORK, NY 1002	NTS LLC 5TH FL	Docketed Total:	\$40,069.37			Modified Total:	\$38,561.52
WILSONVILLE, OR 97070	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$40,069.37	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,301.62	<u>Unsecured</u> \$35,259.90
				\$40,069.37			\$3,301.62	\$35,259.90
Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$ 268,853.90 Filing Creditor Name and Address: LDI INCORPORATED 4311 PATTERSON	Claim Holder Name a LDI INCORPORATEI 4311 PATTERSON GRAND RAPIDS, MI)	Docketed Total:	\$268,853.90			Modified Total:	\$221,285.87
GRAND RAPIDS, MI 49512	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$268,853.90	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$89,133.08	<u>Unsecured</u> \$132,152.79
				\$268,853.90			\$89,133.08	\$132,152.79
Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$ 404,986.61 Filing Creditor Name and Address: M A COM INC PO BOX 3608 MS38 26	Claim Holder Name a M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17	6	Docketed Total:	\$404,986.61			Modified Total:	\$270,821.26
HARRISBURG, PA 17105	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$404,986.61	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$145,170.00	<u>Unsecured</u> \$125,651.26
				\$404,986.61			\$145,170.00	\$125,651.26

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CLAIM TO BE MODIFIED	CLAIM AS DO		CLAIM AS M	ODIFIED				
Claim: 523 Date Filed: 11/14/2005 Docketed Total: \$ 557,641.90 Filing Creditor Name and Address: MARKETING SPECIALTIES MSI PACKAGING 5010 W 81ST ST	Claim Holder Name and Address MARKETING SPECIALTIES MSI Docketed Total: PACKAGING 5010 W 81ST ST INDIANAPOLIS, IN 46268			\$557,641.90			Modified Total:	\$293,905.45
INDIANAPOLIS, IN 46268	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$557,641.90	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$37,664.66	<u>Unsecured</u> \$256,240.79
				\$557,641.90			\$37,664.66	\$256,240.79
Claim: 8682 Date Filed: 06/27/2006 Docketed Total: \$ 323,679.01 Filing Creditor Name and Address: METAL TECHNOLOGIES INC 1401 S GRANDSTAFF DR AUBURN, IN 46706	Claim Holder Name LONGACRE MAST 810 SEVENTH AVE NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$323,679.01			Modified Total:	\$319,954.07
	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$323,679.01	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$311,657.59	<u>Unsecured</u> \$8,296.48
				\$323,679.01			\$311,657.59	\$8,296.48
Claim: 3736 Date Filed: 05/01/2006 Docketed Total: \$ 3,772.00 Filing Creditor Name and Address: MOLDTECH INC 1900 COMMERCE PKWY	Claim Holder Name MOLDTECH INC 1900 COMMERCE P LANCASTER, NY 14	rKWY	Docketed Total:	\$3,772.00			Modified Total:	\$3,772.00
LANCASTER, NY 14086-1735	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,772.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$3,772.00	<u>Unsecured</u>
				\$3,772.00			\$3,772.00	

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CLAIM TO BE MODIFIED	CLAIM AS DO		<u>O MODIFICATIO</u>	JN DUE TO CO	CLAIM AS MODIFIED				
Claim: 5390 Date Filed: 05/09/2006 Docketed Total: \$ 995.20 Filing Creditor Name and Address: NATIONAL SEMICONDUCTOR CORP	Claim Holder Name NATIONAL SEMICO 2900 SEMICONDUC SANTA CLARA, CA	ONDUCTOR CORP TOR DR. G2 335	Docketed Total:	\$995.20			Modified Total:	\$487.50	
2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	Case Number* 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$995.20 \$995.20	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$487.50 \$487.50	<u>Unsecured</u>	
Claim: 9961 Date Filed: 07/19/2006 Docketed Total: \$ 18,090.00 Filing Creditor Name and Address: OSRAM OPTO SEMICONDUCTORS INC COOLEY GODWARD LLP	Claim Holder Name of OSRAM OPTO SEM INC COOLEY GODWAR 101 CALIFORNIA STAN FRANCISCO, C	ICONDUCTORS D LLP F 5TH FL	Docketed Total:	\$18,090.00			Modified Total:	\$18,090.00	
101 CALIFORNIA ST 5TH FL SAN FRANCISCO, CA 94111-5800	<u>Case Number*</u> 05-44567	Secured UNL	<u>Priority</u>	<u>Unsecured</u> \$18,090.00	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$18,090.00	Unsecured \$0.00	
		UNL		\$18,090.00			\$18,090.00	\$0.00	
Claim: 16558 Date Filed: 02/28/2007 Docketed Total: \$ 389,743.52 Filing Creditor Name and Address: OTTO BOCK POLYURETHANE TECHNOLOGIES INC	Claim Holder Name LONGACRE MASTI 810 SEVENTH AVE NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$389,743.52			Modified Total:	\$389,743.52	
PENN CTR WEST THREE STE 406 PITTSBURGH, PA 15276	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$144,348.23	<u>Unsecured</u> \$245,395.29	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$389,743.52	<u>Unsecured</u>	
			\$144,348.23	\$245,395.29			\$389,743.52		

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CLAIM TO BE MODIFIED	CLAIM AS DO	CKETED***			CLAIM AS M	ODIFIED		
Claim: 1640 Date Filed: 01/23/2006 Docketed Total: \$ 6,085.80 Filing Creditor Name and Address: P J SPRING CO INC	Claim Holder Name a P J SPRING CO INC 1100 ATLANTIC DR W CHICAGO, IL 601		Docketed Total:	\$6,085.80			Modified Total:	\$6,085.80
1100 ATLANTIC DR W CHICAGO, IL 60185	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,085.80 \$6,085.80	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$6,085.80 \$6,085.80	<u>Unsecured</u>
Claim: 16376 Date Filed: 10/20/2006 Docketed Total: \$ 590,769.00 Filing Creditor Name and Address: PANASONIC ELECTRIC WORKS	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$590,769.00			Modified Total:	\$574,127.00
CORP OF AMERICA FKA AROMAT CORP 629 CENTRAL AVE NEW PROVIDENCE, NJ 07974	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$590,769.00 \$590,769.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$268,845.00 \$268,845.00	<u>Unsecured</u> \$305,282.00 \$305,282.00
Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$ 3,010.00 Filing Creditor Name and Address: PIHER INTERNATIONAL CORP	Claim Holder Name a PIHER INTERNATIO 1640 NORTHWIND I LIBERTYVILLE, IL 60	DNAL CORP BLVD	Docketed Total:	\$3,010.00			Modified Total:	\$3,010.00
1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048	Case Number* 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$3,010.00 \$3,010.00	<u>Case Number*</u> 05-44567	Secured	Priority \$3,010.00 \$3,010.00	<u>Unsecured</u>

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 6054 Date Filed: 05/16/2006 Docketed Total: \$ 145,734.00 Filing Creditor Name and Address: RADIALL INCORPORATED DBA	Claim Holder Name LONGACRE MASTI 810 SEVENTH AVE NEW YORK, NY 100	ER FUND LTD 22ND FL	Docketed Total:	\$145,734.00			Modified Total:	\$145,734.00
RADIALL LARSEN ANTENNA TECHNOLOGIES PO BOX 823210 VANCOUVER, WA 98682-0067	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$145,734.00 \$145,734.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$145,122.20 \$145,122.20	<u>Unsecured</u> \$611.80 \$611.8 0
Claim: 5966 Date Filed: 05/16/2006	Claim Holder Name	and Address					4 /	
Docketed Total: \$ 18,475.70 Filing Creditor Name and Address: RED SPOT CORP PO BOX 418	HAIN CAPITAL HC 301 RTE 17 6TH FL RUTHERFORD, NJ (Docketed Total:	\$18,475.70			Modified Total:	\$13,568.75
EVANSVILLE, IN 47703-0418	Case Number* 05-44567	Secured	<u>Priority</u>	<u>Unsecured</u> \$18,475.70	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$12,023.75	<u>Unsecured</u> \$1,545.00
				\$18,475.70			\$12,023.75	\$1,545.00
Claim: 5967 Date Filed: 05/16/2006 Docketed Total: \$ 221,190.88 Filing Creditor Name and Address: RED SPOT PAINT & VARNISH CO IN	Claim Holder Name HAIN CAPITAL HC 301 RTE 17 6TH FL RUTHERFORD, NJ 0	DLDINGS LLC	Docketed Total:	\$221,190.88			Modified Total:	\$188,028.67
PO BOX 418 EVANSVILLE, IN 47703-0418	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$221,190.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$179,930.60	<u>Unsecured</u> \$8,098.07
				\$221,190.88			\$179,930.60	\$8,098.07

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CLAIM TO BE MODIFIED	CLAIM AS DOCK		OWODITE	SIN DUL TO CO	CLAIM AS MODIFIED				
Claim: 10494 Date Filed: 07/24/2006 Docketed Total: \$ 198,263.50 Filing Creditor Name and Address: SAFETY COMPONENTS FABRIC EFT TECHNOLOGIES INC 30 EMERY ST GREENVILLE, SC 29605	Claim Holder Name and LONGACRE MASTER I 810 SEVENTH AVE 22N NEW YORK, NY 10019	FUND LTD	Docketed Total:	\$198,263.50			Modified Total:	\$198,263.50	
	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$85,477.80 \$85,477.80	<u>Unsecured</u> \$112,785.70 \$112,785.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$198,263.50 \$198,263.50	<u>Unsecured</u> \$0.00 \$0.00	
Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$ 57,501.00 Filing Creditor Name and Address: SANYO ELECTRONIC DEVICE USA CORP	Claim Holder Name and SANYO ELECTRONIC CORP 2055 SANYO AVE SAN DIEGO, CA 92154		Docketed Total:	\$57,501.00			Modified Total:	\$57,501.00	
2055 SANYO AVE SAN DIEGO, CA 92154	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$57,501.00 \$57,501.00	<u>Case Number*</u> 05-44640	Secured	Priority \$22,716.00 \$22,716.00	<u>Unsecured</u> \$34,785.00 \$34,785.00	
Claim: 1555 Date Filed: 01/17/2006 Docketed Total: \$ 485,490.00 Filing Creditor Name and Address: SANYO SEMICONDUCTOR CORPORATION	Claim Holder Name and BANK OF AMERICA N NY1 301 02 01 9 W 57TH ST NEW YORK, NY 10019		Docketed Total:	\$485,490.00			Modified Total:	\$464,595.00	
2 PARK 80 PLZ W NO 4C SADDLE BROOK, NJ 07663-5817	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$485,490.00 \$485,490.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$464,595.00 \$464,595.00	<u>Unsecured</u>	

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 1735 Date Filed: 01/31/2006 Docketed Total: \$ 69,421.97 Filing Creditor Name and Address: SCAPA TAPES N A	Claim Holder Name at SCAPA TAPES N A 111 GREAT POND DI WINDSOR, CT 06095		Docketed Total:	\$69,421.97			Modified Total:	\$69,421.97
111 GREAT POND DR WINDSOR, CT 06095	Case Number* 05-44481	<u>Secured</u>	Priority \$69,421.97 \$69,421.97	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,160.07 \$4,160.07	<u>Unsecured</u> \$65,261.90 \$65,261.90
Claim: 9585			. ,				ψ±,100.07	Ψ03,201.90
Date Filed: 07/17/2006 Docketed Total: \$ 81,300.76 Filing Creditor Name and Address: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031	Claim Holder Name at LONGACRE MASTEI 810 SEVENTH AVE 2: NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$81,300.76			Modified Total:	\$76,102.26
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$81,300.76	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$64,020.00	<u>Unsecured</u> \$12,082.26
	_			\$81,300.76			\$64,020.00	\$12,082.26

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 8775 Date Filed: 06/30/2006 Docketed Total: \$ 112,408.05 Filing Creditor Name and Address: SILICON LABORATORIES INC 401 B STREET STE 1700	Claim Holder Name HAIN CAPITAL HO 301 RTE 17 6TH FL RUTHERFORD, NJ	OLDINGS LLC	Docketed Total:	\$102,681.24			Modified Total:	\$102,681.24
SAN DIEGO, CA 92101	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$102,681.24 \$102,681.24	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$49,356.24	<u>Unsecured</u> \$53,325.00
	Claim Holder Name	and Address		Ψ102,001.21			\$49,356.24	\$53,325.00
	SILICON LABORAT 401 B STREET STE 1 SAN DIEGO, CA 92	700	Docketed Total:	\$9,726.81			Modified Total:	\$9,726.81
	<u>Case Number*</u> 05-44481	<u>Secured</u> \$9,726.81	<u>Priority</u>	<u>Unsecured</u> UNL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$9,726.81	<u>Unsecured</u> \$0.00
		\$9,726.81		UNL			\$9,726.81	\$0.00
Claim: 4221 Date Filed: 05/01/2006 Docketed Total: \$ 6,030.64 Filing Creditor Name and Address: SPIRAL INDUSTRIES INC	Claim Holder Name SPIRAL INDUSTRIE 1572 N OLD US HW HOWELL, MI 48843	ES INC YY 23	Docketed Total:	\$6,030.64			Modified Total:	\$1,636.03
1572 N OLD US HWY 23 HOWELL, MI 48843	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,030.64	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,636.03	<u>Unsecured</u>
				\$6,030.64			\$1,636.03	

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CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED***			CLAIM AS M	ODIFIED		
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$ 814,710.90 Filing Creditor Name and Address: T & L AUTOMATICS INC 770 EMERSON ST	Claim Holder Name ar T & L AUTOMATICS 770 EMERSON ST ROCHESTER, NY 146	INC	Docketed Total:	\$814,710.90			Modified Total:	\$364,710.90
ROCHESTER, NY 14613	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$814,710.90 \$814,710.90	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$235,458.62	<u>Unsecured</u> \$129,252.28
Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$ 15,855.76 Filing Creditor Name and Address: TDK ELECTRONICS EUROPE	Claim Holder Name ar TDK ELECTRONICS I WANHEIMER STR 57 DUESSELDORF, 4047	EUROPE GMBH	Docketed Total:	\$15,855.76			\$235,458.62 Modified Total:	\$129,252.28 \$14,650.45
GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY	GERMANY Case Number* 05-44610	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,855.76 \$15,855.76	<u>Case Number*</u> 05-44610	<u>Secured</u>	Priority \$12,441.73 \$12,441.73	<u>Unsecured</u> \$2,208.72 \$2,208 .72
Claim: 1920 Date Filed: 02/08/2006 Docketed Total: \$ 6,716.00 Filing Creditor Name and Address: TOLLMAN SPRING CO INC 91 ENTERPRISE DR	Claim Holder Name ar TOLLMAN SPRING C 91 ENTERPRISE DR BRISTOL, CT 06010		Docketed Total:	\$6,716.00			Modified Total:	\$5,176.0
BRISTOL, CT 06010	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,716.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,176.00	<u>Unsecured</u>
				\$6,716.00			\$5,176.00	

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	ODIFIED		
Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$ 36,618.89 Filing Creditor Name and Address: TWIST INC PO BOX 177	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 100	R FUND LTD 2ND FL	Docketed Total:	\$36,618.89			Modified Total:	\$33,818.33
JAMESTOWN, OH 45335	Case Number* 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$36,618.89 \$36,618.89	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$582.86 \$582.86	<u>Unsecured</u> \$33,235.47 \$33,235.4 7
Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$ 636,399.79 Filing Creditor Name and Address: US FARATHANE CORPORATION 38000 MOUND RD	Claim Holder Name a REDROCK CAPITAI 475 17TH ST STE 544 DENVER, CO 80202	PARTNERS LLC	Docketed Total:	\$636,399.79			Modified Total:	\$518,245.12
STERLING HEIGHTS, MI 48310	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$636,399.79	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$390,902.29	<u>Unsecured</u> \$127,342.83
				\$636,399.79			\$390,902.29	\$127,342.83
Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$ 2,675,676.21 Filing Creditor Name and Address: VISHAY AMERICAS INC 1 GREENWHICH PL	Claim Holder Name a VISHAY AMERICAS 1 GREENWHICH PL SHELTON, CT 06484	INC	Docketed Total:	\$2,675,676.21			Modified Total:	\$92,156.46
SHELTON, CT 06484	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,675,676.21 \$2,675,676.21	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$92,156.46 \$92,156.46	Unsecured

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CLAIM TO BE MODIFIED	CLAIM AS DO				CLAIM AS M	IODIFIED		
Claim: 5427 Date Filed: 05/10/2006 Docketed Total: \$ 31,350.84 Filing Creditor Name and Address: VOGELSANG CORP	Claim Holder Name ASM CAPITAL II LI 7600 JERICHO TURI WOODBURY, NY 1	P NPIKE STE 302	Docketed Total:	\$31,350.84			Modified Total:	\$30,304.80
1790 SWARTHMORE AVE LAKEWOOD, NJ 08701	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$31,350.84 \$31,350.84	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$30,304.80 \$30,304.80	<u>Unsecured</u>
Claim: 2047 Date Filed: 02/16/2006	Claim Holder Name	and Address					400,001.00	
Docketed Total: \$ 174,296.44 Filing Creditor Name and Address: WINDSOR MACHINE & STAMPING LTD	ASM CAPITAL LP 7600 JERICHO TURI WOODBURY, NY 13		Docketed Total:	\$174,296.44			Modified Total:	\$174,296.44
5725 OUTER DR RR 1 WINDSOR, ON W9A 6J3 CANADA	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$174,296.44	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$156,672.99	<u>Unsecured</u> \$17,623.45
CAIVADA				\$174,296.44			\$156,672.99	\$17,623.45
					Total Clai	ms to be Modifi	ed: 70	
					Total Amo	ount as Dockete	d: \$20,740,805.07	
					Total Amo	ount as Modifie	d: \$ 16,602,260.24	

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EXHIBIT A-3 - CLAIMS ASSI		<u>TING RECLAMATION SUBJECT TO PRIOR ORDERS</u> CLAIM AS DOCKETED				CLAIM AS MODIFIED				
CLAIM TO BE MODIFIED	CLAIM AS DOC	KETED			CLAIM AS M	IODIFIED				
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$ 59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY	Claim Holder Name ar AMERICAN COIL SPI MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI	RING COMPANY	Docketed Total:	\$59,414.30			Modified Total:	\$51,678.10		
MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$59,414.30	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$10,580.29	<u>Unsecured</u> \$41,097.81		
				\$59,414.30			\$10,580.29	\$41,097.81		
Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$ 215,079.82 Filing Creditor Name and Address: ANGELL DEMMEL NORTH AMERICA INC	Claim Holder Name ar LONGACRE MASTER 810 SEVENTH AVE 22 NEW YORK, NY 1001	FUND LTD ND FL	Docketed Total:	\$215,079.82			Modified Total:	\$193.346.56		
1516 STANLEY AVE DAYTON, OH 45404	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$46,948.73	<u>Unsecured</u> \$168,131.09	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$29,537.87	<u>Unsecured</u> \$163,808.69		
		_	\$46,948.73	\$168,131.09			\$29,537.87	\$163,808.69		
Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$ 778,532.62 Filing Creditor Name and Address: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST	Claim Holder Name ar REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$778,532.62			Modified Total:	\$298,728.34		
ELGIN, IL 60123	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$778,532.62	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$298,728.34	Unsecured \$0.00		
				\$778,532.62			\$298,728.34	\$0.00		

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EXHIBIT A-3 - CLAIMS ASSI CLAIM TO BE MODIFIED	CLAIM AS DO		<u>et to prior or</u>	DERS, MODIF	CLAIM AS M			
Claim: 7659 Date Filed: 06/08/2006 Docketed Total: \$ 298,168.53 Filing Creditor Name and Address: CAPSONIC GROUP LLC 460 S 2ND ST	Claim Holder Name a REDROCK CAPITAI 475 17TH ST STE 544 DENVER, CO 80202	L PARTNERS LLC	Docketed Total:	\$298,168.53			Modified Total:	\$298,168.53
ELGIN, IL 60123	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$298,168.53	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$40,520.25	<u>Unsecured</u> \$257,648.28
				\$298,168.53			\$40,520.25	\$257,648.28
Claim: 10703 Date Filed: 07/25/2006 Docketed Total: \$ 1,380,747.26 Filing Creditor Name and Address: CAROLINA FORGE COMPANY LLC EFT	Claim Holder Name a JPMORGAN CHASE 270 PARK AVE 17TH NEW YORK, NY 100	BANK NA I FL	Docketed Total:	\$1,380,747.26			Modified Total:	\$1,380,747.26
PO BOX 370 WILSON, NC 27893	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$197,519.25	<u>Unsecured</u> \$1,183,228.01	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$468,119.74	<u>Unsecured</u> \$912,627.52
			\$197,519.25	\$1,183,228.01			\$468,119.74	\$912,627.52
Claim: 16592 Date Filed: 04/05/2007 Docketed Total: \$ 147,474.32 Filing Creditor Name and Address: CURTIS SCREW COMPANY LLC HODGSON RUSS LLP ONE M&T PLZ STE 2000	Claim Holder Name a MADISON NICHE C LLC 6310 LAMAR AVE S' OVERLAND PARK,	DPPORTUNITIES	Docketed Total:	\$147,474.32			Modified Total:	\$135,676.23
BUFFALO, NY 14203	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$52,906.09	<u>Unsecured</u> \$94,568.23	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$76,655.00	<u>Unsecured</u> \$59,021.23
			\$52,906.09	\$94,568.23			\$76,655.00	\$59,021.23

^{*}See Exhibit C for a listing of debtor entities by case number.

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		TING RECLAMATION SUBJECT TO PRIOR ORDERS LAIM AS DOCKETED				CLAIM AS MODIFIED				
CLAIM TO BE MODIFIED	CLAIM AS DOO	CKETED			CLAIM AS M	ODIFIED				
Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$ 87,775.20 Filing Creditor Name and Address: DELTA PRODUCTS CORPORATION	Claim Holder Name a DELTA PRODUCTS 0 4405 CUSHING PKW FREMONT, CA 94538	CORPORATION Y	Docketed Total:	\$87,775.20			Modified Total:	\$83,233.95		
4405 CUSHING PKWY FREMONT, CA 94538	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$87,775.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$18,375.47	<u>Unsecured</u> \$64,858.48		
				\$87,775.20			\$18,375.47	\$64,858.48		
Claim: 273 Date Filed: 11/01/2005 Docketed Total: \$ 953,170.47 Filing Creditor Name and Address: ENGINEERED MATERIALS SOLUTION INC	Claim Holder Name a HAIN CAPITAL HOI 301 RTE 17 6TH FL RUTHERFORD, NJ 07	DINGS LLC	Docketed Total:	\$953,170.47			Modified Total:	\$944,660.93		
39 PERRY AVE ATTLEBORO, MA 02703	<u>Case Number*</u> 05-44481	<u>Secured</u> \$311,406.63	Priority	<u>Unsecured</u> \$641,763.84	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$944,660.93	<u>Unsecured</u> \$0.00		
	-	\$311,406.63		\$641,763.84			\$944,660.93	\$0.00		
Claim: 12839 Date Filed: 07/28/2006 Docketed Total: \$ 492,938.78 Filing Creditor Name and Address: FUJITSU COMPONENTS AMERICA INC 250 E CARIBBEAN DR	Claim Holder Name a FUJITSU COMPONEI INC 250 E CARIBBEAN D SUNNYVALE, CA 94	NTS AMERICA R	Docketed Total:	\$492,938.78			Modified Total:	\$470,221.58		
SUNNYVALE, CA 94086	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$492,938.78	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$444,649.18	<u>Unsecured</u> \$25,572.40		
				\$492,938.78			\$444,649.18	\$25,572.40		

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EXHIBIT A-3 - CLAIMS ASSI	ERTING RECLAMATION	SUBJECT TO PRIOR O	<u>RDERS, MODIF</u>				
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	10DIFIED		
Claim: 13773 Date Filed: 07/31/2006 Docketed Total: \$ 5,721,969.77 Filing Creditor Name and Address: HITACHI AUTOMOTIVE PRODUCTS USA INC	Claim Holder Name and Address DEUTSCHE BANK SECURITIE 60 WALL ST 3RD FL NEW YORK, NY 10005		\$27,569.59			Modified Total:	\$27,569.59
MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO PC 666 THIRD AVENUE	<u>Case Number*</u> <u>Secu</u> 05-44640	red <u>Priority</u>	<u>Unsecured</u> \$27,569.59	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$27,569.59	<u>Unsecured</u>
NEW YORK, NY 10017			\$27,569.59			\$27,569.59	
	Claim Holder Name and Addres	SS					
	GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Docketed Total:	\$5,694,400.18			Modified Total:	\$5,694,400.18
	<u>Case Number*</u> <u>Secu</u> 05-44640	red <u>Priority</u>	<u>Unsecured</u> \$5,694,400.18	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$308,459.68	<u>Unsecured</u> \$5,385,940.50
			\$5,694,400.18			\$308,459.68	\$5,385,940.50
Claim: 2186 Date Filed: 03/03/2006 Docketed Total: \$ 41,085.40 Filing Creditor Name and Address: HOSIDEN AMERICA CORPORATION	Claim Holder Name and Address FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS S NEW YORK, NY 10001	Docketed Total:	\$41,085.40			Modified Total:	\$40,835.40
MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	<u>Case Number*</u> <u>Secu</u> 05-44640	red <u>Priority</u>	<u>Unsecured</u> \$41,085.40	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,525.44	<u>Unsecured</u> \$36,309.96
2.10.100/12.0001			\$41,085.40			\$4,525.44	\$36,309.96

^{*}See Exhibit C for a listing of debtor entities by case number.

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EXHIBIT A-3 - CLAIMS ASSE CLAIM TO BE MODIFIED	CLAIM AS DOCI		CT TO PRIOR OR	DERS, MODIF	CLAIM AS M			
Claim: 6943 Date Filed: 05/26/2006 Docketed Total: \$ 806,779.79 Filing Creditor Name and Address: IRISO USA INC 34405 W TWELVE MILE RD STE 237	Claim Holder Name and AMROC INVESTMEN 535 MADISON AVE 15 NEW YORK, NY 10022	TS LLC TH FL	Docketed Total:	\$747,926.37			Modified Total:	\$803,540.39
FARMINGTON HILLS, MI 48331	Case Number* 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$747,926.37	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$305,536.74	<u>Unsecured</u> \$498,003.65
				\$747,926.37			\$305,536.74	\$498,003.65
Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$ 1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE	Claim Holder Name and JPMORGAN CHASE B ASSIGNEE OF BRAZE 270 PARK AVE NEW YORK, NY 10017	ANK NA AS WAY INC	Docketed Total:	\$1,881,302.43			Modified Total:	\$1,881,302.43
NEW YORK, NY 10017	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$572,707.98	<u>Unsecured</u> \$1,308,594.45	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$974,039.73	<u>Unsecured</u> \$907,262.70
			\$572,707.98	\$1,308,594.45			\$974,039.73	\$907,262.70
Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$ 1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD	Claim Holder Name and JPMORGAN CHASE B 270 PARK AVE 17TH F NEW YORK, NY 10017	ANK NA L	Docketed Total:	\$1,254,523.02			Modified Total:	\$1,253,659.53
TURNERS FALLS, MA 01376	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,254,523.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,253,659.53	<u>Unsecured</u>
				\$1,254,523.02			\$1,253,659.53	

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EXHIBIT A-3 - CLAIMS ASSE CLAIM TO BE MODIFIED	ERTING RECLAMATION SUB CLAIM AS DOCKETED	<u>JECT TO PRIOR OR</u>	RDERS, MODIE	FICATION, AN CLAIM AS M			
	CEMINING DOCKETED			CLITIVI IIO IVI			
Claim: 12141 Date Filed: 07/28/2006 Docketed Total: \$ 151,106.18 Filing Creditor Name and Address: KICKHAEFER MANUFACTURING CO KMC 1221 S PARK ST PO BOX 348	Claim Holder Name and Address KICKHAEFER MANUFACTURING C KMC 1221 S PARK ST PO BOX 348 PORT WASHINGTON, WI 53074-0348		\$151,106.18			Modified Total:	\$151,106.18
PORT WASHINGTON, WI 53074-0348	<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u> \$151,106.18	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$151,106.18	<u>Unsecured</u> \$0.00
		\$151,106.18	_			\$151,106.18	\$0.00
Claim: 13974 Date Filed: 07/31/2006 Docketed Total: \$ 1,659,326.20 Filing Creditor Name and Address: LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARP ELECTRONICS CORP	Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF SHARE ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019		\$1,659,326.20			Modified Total:	\$1,659,326.20
810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019	Case Number* Secured 05-44640	<u>Priority</u> \$1,659,326.20	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,001,417.90	<u>Unsecured</u> \$657,908.30
		\$1,659,326.20				\$1,001,417.90	\$657,908.30
Claim: 9989 Date Filed: 07/20/2006 Docketed Total: \$ 203,557.41 Filing Creditor Name and Address: MASTER MOLDED PRODUCTS CORP	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$203,557.41			Modified Total:	\$203,557.41
1000 DAVIS RD ELGIN, IL 60123	Case Number* Secured 05-44640	<u>Priority</u> \$21,774.05	<u>Unsecured</u> \$181,783.36	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$173,320.54	<u>Unsecured</u> \$30,236.87
		\$21,774.05	\$181,783.36			\$173,320.54	\$30,236.87

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EXHIBIT A-3 - CLAIMS ASSE		<u>EDERS, MODIF</u>	CLAIM AS MODIFIED					
CLAIM TO BE MODIFIED	CLAIM AS DOCKI	EIED			CLAIM AS M	ODIFIED		
Claim: 2229 Date Filed: 03/09/2006 Docketed Total: \$ 360,413.11 Filing Creditor Name and Address: NICHICON AMERICA	Claim Holder Name and A SPCP GROUP LLC 2 GREENWICH PLZ 1ST GREENWICH, CT 06830		Docketed Total:	\$360,413.11			Modified Total:	\$345,973.33
CORPORATION CO GARY D SANTELLA 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$360,413.11 \$360,413.11	<u>Case Number*</u> 05-44640 05-44567	<u>Secured</u>	<u>Priority</u> \$317,534.04 \$11,399.82	<u>Unsecured</u> \$16,941.41 \$98.06
							\$328,933.86	\$17,039.47
Claim: 4531 Date Filed: 05/02/2006 Docketed Total: \$ 201,340.46 Filing Creditor Name and Address: NMB TECHNOLOGIES CORPORATION	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22NI NEW YORK, NY 10019	UND LTD	Docketed Total:	\$201,340.46			Modified Total:	\$201,100.46
9730 INDEPENDENCE AVE CHATSWORTH, CA 91311	<u>Case Number*</u> 05-44481	<u>Secured</u> \$201,340.46	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$84,231.35	<u>Unsecured</u> \$111,637.60
		\$201,340.46			05-44507		\$2,270.00 \$86,501.35	\$2,961.51 \$114,599.11
Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$ 1,495,516.58 Filing Creditor Name and Address: ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000	Claim Holder Name and A ROHM ELECTRONICS U 10145 PACIFIC HEIGHTS 1000 SAN DIEGO, CA 92121	JSA LLC	Docketed Total:	\$1,495,516.58			Modified Total:	\$1,390,062.52
SAN DIEGO, CA 92121	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,495,516.58	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,326,435.85	<u>Unsecured</u> \$63,626.67
				\$1,495,516.58			\$1,326,435.85	\$63,626.67

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EXHIBIT A-3 - CLAIMS ASSI CLAIM TO BE MODIFIED	ERTING RECLAMATIO CLAIM AS DOCKETE	<u>N SUBJECT TO PRIOR (</u> ED	ORDERS, MODII	CLAIM AS M			
Claim: 16683 Date Filed: 10/14/2005 Docketed Total: \$ 22,443.37 Filing Creditor Name and Address: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500	Claim Holder Name and Add: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Docketed Total	: \$22,443.37			Modified Total:	\$22,443.37
CHICAGO, IL 60601	<u>Case Number*</u> <u>Sec</u> 05-44481	<u>cured</u> <u>Priority</u> \$22,443.37	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$22,443.37	<u>Unsecured</u>
		\$22,443.37	7			\$22,443.37	
Claim: 12258 Date Filed: 07/28/2006 Docketed Total: \$ 1,040,216.50 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101	Claim Holder Name and Adds SPCP GROUP LLC AS AGEN SILVER POINT CAPITAL FU AND SILVER POINT CAPITA OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST GREENWICH, CT 06830	JT FOR Docketed Total JND LP AL	: \$1,040,216.50			Modified Total:	\$1,031,144.01
THORDENI, CH 71101	<u>Case Number*</u> <u>Sec</u> 05-44640	<u>cured</u> <u>Priority</u> \$124,235.47	<u>Unsecured</u> 7 \$915,981.03	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$6,457.00	<u>Unsecured</u>
		\$124,235.47	\$915,981.03	05-44640		\$1,024,687.01 \$1,031,144.01	\$0.00 \$0.00
Claim: 987 Date Filed: 12/05/2005 Docketed Total: \$ 987,308.58 Filing Creditor Name and Address: TESSY PLASTICS CORP	Claim Holder Name and Add: HAIN CAPITAL HOLDINGS 301 RTE 17 6TH FL RUTHERFORD, NJ 07070		: \$987,308.58			Modified Total:	\$782,463.50
488 RT S W ELBRIDGE, NY 13060	<u>Case Number*</u> <u>Sec</u> 05-44481	cured <u>Priority</u>	<u>Unsecured</u> \$987,308.58 \$987,308.58	<u>Case Number*</u> 05-44640	Secured	Priority \$194,367.09 \$194,367.09	<u>Unsecured</u> \$588,096.41 \$588,096.41
						, ,	

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EXHIBIT A-3 - CLAIMS ASSI CLAIM TO BE MODIFIED	CLAIM AS DOC		<u>ET TO PRIOR OR</u>	DERS, MODIF	CLAITON, AN			
CLAIM TO BE MODIFIED	CLAIM AS DUC	LKEIED			CLAIM A5 M	ODIFIED		
Claim: 6671 Date Filed: 05/23/2006 Docketed Total: \$ 130,235.05 Filing Creditor Name and Address: THALER MACHINE COMPANY 257 HOPELAND ST	Claim Holder Name a LONGACRE MASTE 810 SEVENTH AVE 2 NEW YORK, NY 1001	R FUND LTD 2ND FL	Docketed Total:	\$130,235.05			Modified Total:	\$130,235.05
DAYTON, OH 45408	Case Number* 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$130,235.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$56,694.65	<u>Unsecured</u> \$73,540.40
				\$130,235.05			\$56,694.65	\$73,540.40
Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$ 126,918.43 Filing Creditor Name and Address: TRANS MATIC MFG CO INC MILLER JOHNSON	Claim Holder Name a REDROCK CAPITAL 475 17TH ST STE 544 DENVER, CO 80202		Docketed Total:	\$126,918.43			Modified Total:	\$125,305.36
PO BOX 306 GRAND RAPIDS, MI 49501-0306	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$126,918.43	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$48,349.02	<u>Unsecured</u> \$76,956.34
		_		\$126,918.43			\$48,349.02	\$76,956.34
						ms to be Modifie		
					Total Amo	ount as Docketed	l: \$20,497,343.58	
					Total Am	ount as Modified	: \$ 19,626,267.96	

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EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MC	DIFIED		
Claim: 15493 Date Filed: 07/31/2006 Docketed Total: \$5,762.88 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS ONE UNIVERSITY PLAZA STE 312	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$5,762.88			Modified Total:	\$5,762.88
HACKENSACK, NJ 07601	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$5,762.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,762.88	Unsecured
			\$5,762.88			\$5,762.88	
Claim: 15469 Date Filed: 07/31/2006 Docketed Total: \$1,501.00 Filing Creditor Name and Address: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION ONE UNIVERSITY PLZ STE 312	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FREEWAY CORPOARTION ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$1,501.00			Modified Total:	\$1,501.00
HACKENSACK, NJ 07601	Case Number* Secured	<u>Priority</u>	<u>Unsecured</u>	Case Number*	<u>Secured</u>	<u>Priority</u>	Unsecured
	05-44640		\$1,501.00 \$1,501.00	05-44640		\$1,501.00 \$1,501.00	
Claim: 7289 Date Filed: 06/01/2006 Docketed Total: \$104,313.33 Filing Creditor Name and Address: NN BALL AND ROLLER INC ONE UNIVERSITY PLAZA SIE 312 HACKENSACK, NJ 7601	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	Docketed Total:	\$104,313.33			Modified Total:	\$104,313.33
HACKENGACK, NJ 7001	<u>Case Number*</u> <u>Secured</u> 05-44640	<u>Priority</u>	<u>Unsecured</u> \$104,313.33 \$104,313.33	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$104,313.33 \$104,313.33	Unsecured

EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION DUE TO CURE

CLAIM TO BE MODIFIED	CLAIM AS DOCK	KETED			CLAIM AS MC	DDIFIED		
Claim: 11854 Date Filed: 07/28/2006	Claim Holder Name and	Address						
Docketed Total: \$49,788.00	CAPITAL MARKETS AS	S ASSIGNEE OF	Docketed Total:	\$49,788.00			Modified Total:	\$49,788.0
Filing Creditor Name and Address:	ST MARYS CARBON CO		Bocketed Total.	<i>\$25,750.00</i>			Wodined Total.	\$13 7. 0010
ST MARYS CARBON CO INC	ONE UNIVERSITY PLZ							
ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 7601	HACKENSACK, NJ 0760)1						
HACKENSACK, NJ 7001	Case Number*	Secured	<u>Priority</u>	Unsecured	Case Number*	<u>Secured</u>	<u>Priority</u>	Unsecured
	05-44640	<u></u>		\$49,788.00	05-44640	<u>secureu</u>	\$49,788.00	Orisecureu
				\$49,788.00			\$49,788.00	
						ns To Be Modified:		
						unt As Docketed:	\$161,365.21	
					Total Amo	unt As Modified:	\$161,365.21	

EXHIBIT B-2 - ADJOURNEI CLAIM TO BE MODIFIED	CLAIM AS DO		SKDERS AND IX	<u> </u>	CLAIM AS M			
Claim: 2387 Date Filed: 03/24/2006 Docketed Total: \$ 61,578.63 Filing Creditor Name and Address: REVENUE MANAGEMENT AS ASSIGNEE OF DETROIT HEADING LLC ONE UNIVERSITY PLZ STE 312	Claim Holder Name a REVENUE MANAGE ASSIGNEE OF DETR LLC ONE UNIVERSITY F HACKENSACK, NJ 0	EMENT AS ROIT HEADING PLZ STE 312	Docketed Total:	\$61,578.63			Modified Total:	\$60,876.94
HACKENSACK, NJ 07601	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$61,578.63	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$49,326.96	<u>Unsecured</u> \$11,549.98
				\$61,578.63			\$49,326.96	\$11,549.98
Claim: 805 Date Filed: 11/22/2005 Docketed Total: \$ 310,941.94 Filing Creditor Name and Address: ZYLUX ACOUSTIC CORP 100 EMERSON LN STE 1513 BRIDGEVILLE, PA 15017	Claim Holder Name a LIQUIDITY SOLUTION REVENUE MANAGE ASSIGNEE OF APPL INC ONE UNIVERSITY F HACKENSACK, NJ 0	ONS INC DBA EMENT AS LIED HANDLING PLZ STE 312	Docketed Total:	\$310,941.94			Modified Total:	\$291,767.68
	<u>Case Number*</u> 05-44481	<u>Secured</u> \$310,941.94	<u>Priority</u>	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$291,767.68	<u>Unsecured</u>
		\$310,941.94		_			\$291,767.68	
					Total Amo		fied: 2 ed: \$372,520.57 ed: \$ 352,644.62	

^{*}See Exhibit C for a listing of debtor entities by case number.

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^{**}The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

CLAIM TO BE MODIFIED	CLAIMS ASSERTING RECLAMA CLAIM AS DOCKETED	TION SUBJECT	TO PRIOR OR	CLAIM AS M	ICATION, ANI	D CURE **	
CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS M	ODIFIED		
Claim: 9647 Date Filed: 07/12/2006 Docketed Total: \$ 618,507.09 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600	Claim Holder Name and Address PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Docketed Total:	\$618,507.09			Modified Total:	\$618,507.09
ROCHESTER, NY 14614	Case Number* Secured 05-44481	<u>Priority</u>	<u>Unsecured</u> \$618,507.09	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$33,074.09	<u>Unsecured</u> \$585,433.00
			\$618,507.09			\$33,074.09	\$585,433.00
				Total Amo		ried: 1 ed: \$618,507.09 ed: \$618,507.09	

^{*}See Exhibit C for a listing of debtor entities by case number.

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^{**}The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Seventh Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit C - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ADRONICS ELROB MFG CORP	1729	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ADVENT TOOL & MOLD INC	123	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ALLIANCE PLASTICS EFT	1683	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
ALMETALS CO		CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AMERICAN COIL SPRING COMPANY	15139	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMERICAN PRODUCTS COMPANY	1163	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMERICAN TECHNICAL CERAMICS	3358	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	11196	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	1615	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	16284	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AMROC INVESTMENTS LLC	6943	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC		CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	7491	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	7706	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	7838	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC	8133	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AMROC INVESTMENTS LLC		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC	8722	CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
AMROC INVESTMENTS LLC AS ASSIGNEE OF AFX INDUSTRIES LLC	7838	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF HY LEVEL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INDUSTRIES INC	8722	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF NATIONAL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
SEMICONDUCTER CORP	7491	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF SAN STEEL		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
FABRICATING	7091	CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF STEERE		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ENTERPRISES INC	8576	MODIFICATION DUE TO CURE
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PRODUCTS INC EFT	11196	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ANALOG DEVICES INC	2904	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ANGELL DEMMEL NORTH AMERICA INC	12346	PRIOR ORDERS, MODIFICATION, AND CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PLASTICS AMERICA INC	12230	MODIFICATION DUE TO CURE
ASAHI KASEI PLASTICS NORTH AMERICA INC FKA ASAHI KASEI		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
PLASTICS AMERICA INC/LONGACRE MASTER FUND LTD	12230	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
ASM CAPITAL	15781	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL	2090	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL	2164	MODIFICATION DUE TO CURE
ASM CAPITAL AS ASSIGNEE FOR KICKHAEFER MANUFACTURING		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
COMPANY	15781	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL AS ASSIGNEE FOR POLTRON CORPORATION	2164	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL AS ASSIGNEE FOR WESTBROOK MFG INC	2090	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL II LP	1683	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL II LP	5427	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	1163	MODIFICATION DUE TO CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	2047	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ASM CAPITAL LP	2550	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ATG PRECISION PRODUCTS LLC	4898	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ATMEL CORPORATION	1165	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AUSTRIAMICROSYSTEMS AG	1081	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
AUSTRIAMICROSYSTEMS AG	8141	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BANK OF AMERICA NA	1555	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BELLMAN MELCOR INC	7206	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BOURNS INC	6683	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BRAININ ADVANCE INDUSTRIES INC	16300	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1898	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1901	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1902	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1907	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
BUEHLER MOTOR INC	1908	MODIFICATION DUE TO CURE
		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
CAPITAL MARKETS AS ASSIGNEE OF ST MARYS CARBON CO INC	11854	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAPSONIC AUTOMOTIVE INC	8373	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAPSONIC GROUP LLC	7659	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CAROLINA FORGE COMPANY LLC EFT	10703	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CELTIC PRODUCTS INC	5580	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CINCH CONNECTORS INC	14246	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
COFICAB PORTUGAL COMPANHIA	6802	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
CONTRARIAN FUNDS LLC	12377	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
CONTRARIAN FUNDS LLC	4741	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
CTS CORPORATION	11257	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
CURTIS SCREW COMPANY LLC	16592	PRIOR ORDERS, MODIFICATION, AND CURE
CURTIS SCREW COMPANY LLC/MADISON NICHE OPPORTUNITIES		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LLC	16592	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DAA DRAEXLMAIER AUTOMOTIVE OF AMERICA	2550	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DATWYLER I O DEVICES AMERICAS	2747	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
DAWLEN CORP	16284	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
DELTA PRODUCTS CORPORATION	15226	PRIOR ORDERS, MODIFICATION, AND CURE
DEUTSCHE BANK SECURITIES INC/GOLDMAN SACHS CREDIT		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
PARTNERS LP	13773	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
EMERSON & CUMING INC	2063	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ENGINEERED MATERIALS SOLUTION INC	273	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ENGINEERED SINTERED COMPONENTS INC	13932	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
ERWIN QUARDER INC	1464	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
FAIR HARBOR CAPITAL LLC	2186	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
FUJITSU COMPONENTS AMERICA INC	12839	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
GAGNIER PRODUCTS RKM INC	4741	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
GOLDMAN SACHS CREDIT PARTNERS LP	2904	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
GOLDMAN SACHS CREDIT PARTNERS LP	8667	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
GRINER ENGINEERING INC	5510	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAERTER STANZTECHNIK GMBH	2058	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL HOLDINGS LLC		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
HAIN CAPITAL HOLDINGS LLC		CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HAIN CAPITAL HOLDINGS LLC	273	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL HOLDINGS LLC	4898	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL HOLDINGS LLC	5966	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL HOLDINGS LLC	5967	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HAIN CAPITAL HOLDINGS LLC	987	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL HOLDINGS LLC/SILICON LABORATORIES INC	8775	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL INVESTORS LLC	13932	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HAIN CAPITAL INVESTORS LLC	2058	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HARRINGTON TOOL AND DIE INC		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
HENNESSEY CAPITAL SOLUTIONS	7706	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HITACHI AUTOMOTIVE PRODUCTS USA INC	13773	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
HOSIDEN AMERICA CORPORATION	2186	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INFINEON TECHNOLOGIES AG	12400	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM DIVISION	16255	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY ADVANCED FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	16255	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TECHNOLOGIES DIVISION	8878	MODIFICATION DUE TO CURE
INTERNATIONAL RESISTIVE COMPANY WIRE & FILM		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TECHNOLOGIES DIVISION/TPG CREDIT OPPORTUNITIES FUND LP	8878	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
IRISO USA INC	6943	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
JAMESTOWN CONTAINER CORP		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
JIFFY TITE CO INC	8133	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA	10703	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA	8403	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC	14052	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
JUDD WIRE INC	8403	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
KADDIS MANUFACTURING CORPORATION	4446	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
KAUMAGRAPH FLINT CORPORATION	642	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
KICKHAEFER MANUFACTURING CO KMC	12141	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
KINETICS	1615	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LDI INCORPORATED	9832	MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
ROLLER DIV	7289	MODIFICATION DUE TO CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS		EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR
ASSIGNEE OF APPLIED HANDLING INC/ZYLUX ACOUSTIC CORP	805	ORDERS AND TO MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
ASSIGNEE OF BEI DUNCAN ELECTRONICS		MODIFICATION DUE TO CURE
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
ASSIGNEE OF FREEWAY CORPOARTION	15469	MODIFICATION DUE TO CURE
LONG ACRE MASTER FUND LTD AS ASSIGNEE TRANSFEREE OF		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
SHARP ELECTRONICS CORP	15113	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	10494	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	123	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	12346	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
LONGACRE MASTER FUND LTD	16422	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD		MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
LONGACRE MASTER FUND LTD		CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	4446	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	4531	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	6054	MODIFICATION DUE TO CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	6671	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	8682	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD	8715	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
LONGACRE MASTER FUND LTD	9989	PRIOR ORDERS, MODIFICATION, AND CURE
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFEREE OF		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SHARP ELECTRONICS CORP	13974	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
LONGACRE MASTER FUND LTD/SEAL & DESIGN INC	9585	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
M A COM INC	15926	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
MACAUTO USA INC	9431	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MADISON NICHE OPPORTUNITIES LLC	1729	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MADISON NICHE OPPORTUNITIES LLC	7206	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MARKETING SPECIALTIES MSI PACKAGING	523	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
MASTER MOLDED PRODUCTS CORP	9989	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
METAL TECHNOLOGIES INC	8682	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
METFORM CORP	5452	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
MOLDTECH INC	3736	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
NATIONAL SEMICONDUCTOR CORP	5390	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
NICHICON AMERICA CORPORATION	2229	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
NMB TECHNOLOGIES CORPORATION	4531	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
NN BALL AND ROLLER INC	7289	MODIFICATION DUE TO CURE

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Claim	Exhibit
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
9961	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
16558	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
1640	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
16376	MODIFICATION DUE TO CURE
	EXHIBIT B-3 - ADJOURNED CLAIMS ASSERTING RECLAMATION
9647	SUBJECT TO PRIOR ORDERS, MODIFICATION, AND CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
4278	MODIFICATION DUE TO CURE
	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
9025	CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
6054	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
5966	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
5967	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
16300	MODIFICATION DUE TO CURE
	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
16301	CURE
	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
2065	PRIOR ORDERS, MODIFICATION, AND CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
222	MODIFICATION DUE TO CURE
	EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
5510	MODIFICATION DUE TO CURE
	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
7659	PRIOR ORDERS, MODIFICATION, AND CURE
	EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
8373	PRIOR ORDERS, MODIFICATION, AND CURE
	EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
9025	CURE
	EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR
2387	ORDERS AND TO MODIFICATION DUE TO CURE
	9961 16558 1640 16376 9647 4278 9025 6054 5966 5967 16300 16301 2065 222 5510 7659 8373 9025

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Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
ROHM ELECTRONICS USA LLC	2482	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SAFETY COMPONENTS FABRIC EFT	10494	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SAGAMI AMERICA LTD	16683	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SANYO ELECTRONIC DEVICE USA CORP	112	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SANYO SEMICONDUCTOR CORPORATION	1555	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SCAPA TAPES N A	1735	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SEAL & DESIGN INC	9585	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SILICON LABORATORIES INC	8775	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
SPCP GROUP LLC	2229	PRIOR ORDERS, MODIFICATION, AND CURE
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12258	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
SPIRAL INDUSTRIES INC	4221	MODIFICATION DUE TO CURE
		EXHIBIT B-1 - ADJOURNED CLAIMS SUBJECT TO
ST MARYS CARBON CO INC	11854	MODIFICATION DUE TO CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
STANLEY ELECTRIC SALES OF AMERICA INC		PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
STEPHENSON & LAWYER INC		CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
SUMIDA TRADING PTE LTD	2215	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
T & L AUTOMATICS INC	11259	MODIFICATION DUE TO CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TDK ELECTRONICS EUROPE GMBH	9019	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
TEMPEL STEEL CO	16422	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
TESSY PLASTICS CORP	987	PRIOR ORDERS, MODIFICATION, AND CURE

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Exhibit D - Claimants And Related Claims Subject To Twenty-Seventh Omnibus Claims Objection

Claimant	Claim	Exhibit
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
THALER MACHINE COMPANY	6671	PRIOR ORDERS, MODIFICATION, AND CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TOLLMAN SPRING CO INC	1920	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
TOYOTA TSUSHO AMERICA INC	2144	CURE
TPG CREDIT OPPORTUNITIES FUND LP/WELWYN COMPONENTS		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
LTD	8685	CURE
		EXHIBIT A-3 - CLAIMS ASSERTING RECLAMATION SUBJECT TO
TRANS MATIC MFG CO INC	2065	PRIOR ORDERS, MODIFICATION, AND CURE
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
PACKING	12377	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
TWIST INC	8715	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
UNIVERSAL METAL SERVICE EFT	3975	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
US FARATHANE CORPORATION	222	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
VIBRACOUSTIC GMBH & CO KG	8588	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
VISHAY AMERICAS INC	9452	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
VISHAY AMERICAS INC	9453	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
VOGELSANG CORP	5427	MODIFICATION DUE TO CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
WAUCONDA TOOL AND ENGR CO EFT	16301	CURE
		EXHIBIT A-1 - CLAIMS SUBJECT TO MODIFICATION DUE TO
WELWYN COMPONENTS LTD	8685	CURE
		EXHIBIT A-2 - CLAIMS SUBJECT TO PRIOR ORDERS AND TO
WINDSOR MACHINE & STAMPING LTD	2047	MODIFICATION DUE TO CURE
		EXHIBIT B-2 - ADJOURNED CLAIMS SUBJECT TO PRIOR
ZYLUX ACOUSTIC CORP	805	ORDERS AND TO MODIFICATION DUE TO CURE